

Form F-66 (IA-2) (6-30-2016)		STATE OF IOWA 2016 FINANCIAL REPORT FISCAL YEAR ENDED JUNE 30, 2016	
CITY OF <u>REINBECK</u> , IOWA DUE: December 1, 2016		16203800700000 CITY ADMINISTRATOR 414 MAIN STREET REINBECK, IA 50669 <small>(Please correct any error in name, address, and ZIP Code)</small>	
WHEN COMPLETED, PLEASE RETURN TO Mary Mosiman, CPA Office of Auditor of State Lucas State Office Building 321 E. 12th Street, 2nd Floor Des Moines, IA 50319		NOTE - The information supplied in this report will be shared by the Iowa State Auditor's Office, the U.S. Census Bureau, various public interest groups, and State and federal agencies.	

ALL FUNDS																								
Item description	Governmental (a)	Proprietary (b)	Total actual (c)	Budget (d)																				
Revenues and Other Financing Sources																								
Taxes levied on property	603,473		603,473	591,211																				
Less: Uncollected property taxes-levy year	0		0																					
Net current property taxes	603,473		603,473	591,211																				
Delinquent property taxes	0		0	222,392																				
TIF revenues	229,095		229,095	138,209																				
Other city taxes	92,116	0	92,116	8,300																				
Licenses and permits	17,788	0	17,788	12,200																				
Use of money and property	19,340	0	19,340	227,532																				
Intergovernmental	266,371	0	266,371	1,580,432																				
Charges for fees and service	52,344	1,504,044	1,556,388	0																				
Special assessments	0	0	0	636,630																				
Miscellaneous	654,953	0	654,953	100,000																				
Other financing sources	408,945	205,839	614,784	642,928																				
Total revenues and other sources	2,344,425	1,709,883	4,054,308	4,159,834																				
Expenditures and Other Financing Uses																								
Public safety	166,588	0	166,588	197,354																				
Public works	198,333	0	198,333	275,268																				
Health and social services	5,815	0	5,815	6,700																				
Culture and recreation	361,452	0	361,452	359,298																				
Community and economic development	46,447	0	46,447	87,971																				
General government	125,129	0	125,129	159,903																				
Debt service	132,050	0	132,050	132,050																				
Capital projects	70,361	0	70,361	232,000																				
Total governmental activities expenditures	1,106,175	0	1,106,175	1,450,544																				
Business type activities	0	1,440,619	1,440,619	1,626,687																				
Total ALL expenditures	1,106,175	1,440,619	2,546,794	3,077,231																				
Other financing uses, including transfers out	408,945	205,839	614,784	638,428																				
Total ALL expenditures/And other financing uses	1,515,120	1,646,458	3,161,578	3,715,659																				
Excess revenues and other sources over (Under) Expenditures/And other financing uses	829,305	63,425	892,730	444,175																				
Beginning fund balance July 1, 2015	752,382	208,445	960,827	1,071,468																				
Ending fund balance June 30, 2016	1,581,687	271,870	1,853,557	1,515,643																				
Note - These balances do not include \$ _____ held in non-budgeted internal service funds; \$ _____ held in Pension Trust Funds; \$ _____ held in Private Purpose Trust funds and \$ _____ held in agency funds which were not budgeted and are not available for city operations.																								
<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <th style="width: 40%;">Indebtedness at June 30, 2016</th> <th style="width: 15%;">Amount - Omit cents</th> <th style="width: 40%;">Indebtedness at June 30, 2016</th> <th style="width: 5%;">Amount - Omit cents</th> </tr> <tr> <td>General obligation debt</td> <td style="text-align: right;">\$ 279,000</td> <td>Other long-term debt</td> <td style="text-align: right;">\$ 0</td> </tr> <tr> <td>Revenue debt</td> <td style="text-align: right;">\$ 1,789,000</td> <td>Short-term debt</td> <td style="text-align: right;">\$ 0</td> </tr> <tr> <td>TIF Revenue debt</td> <td style="text-align: right;">\$ 885,000</td> <td></td> <td></td> </tr> <tr> <td></td> <td></td> <td>General obligation debt limit</td> <td style="text-align: right;">\$ 4,671,465</td> </tr> </table>					Indebtedness at June 30, 2016	Amount - Omit cents	Indebtedness at June 30, 2016	Amount - Omit cents	General obligation debt	\$ 279,000	Other long-term debt	\$ 0	Revenue debt	\$ 1,789,000	Short-term debt	\$ 0	TIF Revenue debt	\$ 885,000					General obligation debt limit	\$ 4,671,465
Indebtedness at June 30, 2016	Amount - Omit cents	Indebtedness at June 30, 2016	Amount - Omit cents																					
General obligation debt	\$ 279,000	Other long-term debt	\$ 0																					
Revenue debt	\$ 1,789,000	Short-term debt	\$ 0																					
TIF Revenue debt	\$ 885,000																							
		General obligation debt limit	\$ 4,671,465																					
CERTIFICATION																								
THE FOREGOING REPORT IS CORRECT TO THE BEST OF MY KNOWLEDGE AND BELIEF																								
Signature of city clerk		Date Published/Posted	Mark (x) one <input checked="" type="checkbox"/> Date Published <input type="checkbox"/> Date Posted																					
Printed name of city clerk		Area Code	Number	Extension																				
Signature of Mayor or other City official (Name and Title)		Date signed																						
		9/12/2016																						
PLEASE PUBLISH THIS PAGE ONLY																								

Part I		REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2016						CITY OF REINBECK						<input checked="" type="checkbox"/> GAAP <input type="checkbox"/> NON-GAAP = CASH BASIS Indicate by entering an X in the appropriate box on this sheet ONLY	
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.			
1	Section A - TAXES											1			
2	Taxes levied on property	434,229	154,149		15,095			603,473			603,473	2			
3	Less: Uncollected property taxes - Levy year							0			0	3			
4	Net current property taxes	434,229	154,149		15,095	0		603,473		T01	603,473	4			
5	Delinquent property taxes							0		T01	0	5			
6	Total property tax	434,229	154,149		15,095	0	0	603,473			603,473	6			
7	TIF revenues			229,095				229,095		T01	229,095	7			
8	Other city taxes														
8	Utility tax replacement excise taxes							0		T15	0	8			
9	Utility franchise tax (Chapter 364.2, Code of Iowa)							0		T15	0	9			
10	Parimutuel wager tax							0		C30	0	10			
11	Gaming wager tax							0		C30	0	11			
12	Mobile home tax							0		T19	0	12			
13	Hotel/motel tax							0		T19	0	13			
14	Other local option taxes		92,116					92,116		T09	92,116	14			
15	TOTAL OTHER CITY TAXES	0	92,116	0	0	0	0	92,116	0		92,116	15			
16	Section B - LICENSES AND PERMITS	17,788						17,788		T29	17,788	16			
17	Section C - USE OF MONEY AND PROPERTY											17			
18	Interest	3,219	2,361					5,580		U20	5,580	18			
19	Rents and royalties	13,760						13,760		U40	13,760	19			
20	Other miscellaneous use of money and property							0		U20	0	20			
21								0			0	21			
22	TOTAL USE OF MONEY AND PROPERTY	16,979	2,361	0	0	0	0	19,340	0		19,340	22			
23												23			
24	Section D - INTERGOVERNMENTAL											24			
25												25			
26	Federal grants and reimbursements											26			
27	Federal grants		2,091					2,091		B89	2,091	27			
28	Community development block grants							0		B50	0	28			
29	Housing and urban development							0		B50	0	29			
30	Public assistance grants							0		B79	0	30			
31	Payment in lieu of taxes							0		B30	0	31			
32								0			0	32			
33	Total Federal grants and reimbursements	0	2,091	0	0	0	0	2,091	0		2,091	33			
34												34			
35												35			
36												36			
37												37			
38												38			
39												39			
40												40			

Continued on next page

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2016 -- Continued						CITY OF REINBECK						<input checked="" type="checkbox"/> GAAP	<input type="checkbox"/> NON-GAAP = CASH BASIS
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.		
		(a)	(b)	(c)	(d)	(e)	(f)		(h)					
41	Section D - INTERGOVERNMENTAL - Continued											41		
42												42		
43	State shared revenues											43		
44	Road use taxes		205,636					205,636		C46	205,636	44		
45												45		
46												46		
47												47		
48	Other state grants and reimbursements											48		
49	State grants	1,489						1,489		C89	1,489	49		
50	Iowa Department of Transportation							0		C89	0	50		
51	Iowa Department of Natural Resources							0		C89	0	51		
52	Iowa Economic Development Authority							0		C89	0	52		
53	CEBA grants							0		C89	0	53		
54	Commercial & Industrial Replacement Claim	16,326	5,848		491			22,665		C89	22,665	54		
55								0			0	55		
56								0			0	56		
57								0			0	57		
58								0			0	58		
59								0			0	59		
60	Total state	17,815	211,484	0	491	0	0	229,790	0		229,790	60		
61												61		
62	Local grants and reimbursements											62		
63	County contributions	27,815						27,815			27,815	63		
64	Library service	826						826		D89	826	64		
65	Township contributions	5,849						5,849		D89	5,849	65		
66	Fire/EMT service							0		D89	0	66		
67								0		D89	0	67		
68								0			0	68		
69								0			0	69		
70	Total local grants and reimbursements	34,490	0	0	0	0	0	34,490	0		34,490	70		
71	TOTAL INTERGOVERNMENTAL (Sum of lines 33, 60, and 70)	52,305	213,575	0	491	0	0	266,371	0		266,371	71		
72	Section E - CHARGES FOR FEES AND SERVICE											72		
73	Water							0	211,253	A91	211,253	73		
74	Sewer							0	444,598	A80	444,598	74		
75	Electric							0		A92	0	75		
76	Gas							0		A93	0	76		
77	Parking							0		A60	0	77		
78	Airport							0		A01	0	78		
79	Landfill/garbage	-13						-13	102,397	A81	102,384	79		
80	Hospital							0		A36	0	80		

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2016 -- Continued						CITY OF REINBECK						<input checked="" type="checkbox"/> GAAP		<input type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.				
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)							
81	Section E - CHARGES FOR FEES AND SERVICE - Continued											81				
82	Transit							0		A94	0	82				
83	Cable TV							0	330,696	T15	330,696	83				
84	Internet							0	208,369	A03	208,369	84				
85	Telephone							0	167,736	A03	167,736	85				
86	Housing authority							0		A50	0	86				
87	Storm water							0	27,135	A80	27,135	87				
88	Other:											88				
89	Nursing home							0		A89	0	89				
90	Police service fees							0		A89	0	90				
91	Prisoner care							0		A89	0	91				
92	Fire service charges							0		A89	0	92				
93	Ambulance charges							0		A89	0	93				
94	Sidewalk street repair charges							0		A44	0	94				
95	Housing and urban renewal charges							0		A50	0	95				
96	River port and terminal fees							0		A87	0	96				
97	Public scales							0		A89	0	97				
98	Cemetery charges	27,350						27,350		A03	27,350	98				
99	Library charges							0		A89	0	99				
100	Park, recreation, and cultural charges	25,007						25,007		A61	25,007	100				
101	Animal control charges							0		A89	0	101				
102	Other charges - Specify							0			0	102				
103	Fitness Center							0	11,860		11,860	103				
104	TOTAL CHARGES FOR SERVICE	52,344	0	0	0	0	0	52,344	1,504,044		1,556,388	104				
105												105				
106	Section F - SPECIAL ASSESSMENTS							0		U01	0	106				
107	Section G - MISCELLANEOUS											107				
108	Contributions	624,224	5,495			300		630,019		U99	630,019	108				
109	Deposits and sales/fuel tax refunds	658						658		U99	658	109				
110	Sale of property and merchandise	21,812						21,812		U11	21,812	110				
111	Fines	2,464						2,464		U30	2,464	111				
112	Internal service charges							0		NR	0	112				
113	Other miscellaneous - Specify							0			0	113				
114								0			0	114				
115								0			0	115				
116								0			0	116				
117								0			0	117				
118								0			0	118				
119								0			0	119				
120	TOTAL MISCELLANEOUS	649,158	5,495	0	0	300	0	654,953	0		654,953	120				

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2016 -- Continued						CITY OF REINBECK						<input checked="" type="checkbox"/> GAAP	<input type="checkbox"/> NON-GAAP = CASH BASIS
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.		
121	TOTAL ALL REVENUES (Sum of lines 6, 7, 15,16,22 71, 104, 106, and 120)	1,222,803	467,696	229,095	15,586	300	0	1,935,480	1,504,044		3,439,524	121		
122												122		
123	Section H - OTHER FINANCING SOURCES											123		
124	Proceeds of capital asset sales							0		NR	0	124		
125	Proceeds of long-term debt (Excluding TIF internal borrowing)							0		NR	0	125		
126	Proceeds of anticipatory warrants or other short-term debt							0		A89	0	126		
127	Regular transfers in and interfund loans	30,991				136,904		167,895	205,839		373,734	127		
128	Internal TIF loans and transfers in	5,000		119,000	117,050			241,050			241,050	128		
129								0			0	129		
130								0			0	130		
131	TOTAL OTHER FINANCING SOURCES	35,991	0	119,000	117,050	136,904	0	408,945	205,839		614,784	131		
132	TOTAL REVENUES except for beginning balances (Sum of lines 121 and 131)	1,258,794	467,696	348,095	132,636	137,204	0	2,344,425	1,709,883		4,054,308	132		
133												133		
134	Beginning fund balance July 1, 2015	137,566	491,824	109,793	13,099	100		752,382	208,445		960,827	134		
135												135		
136	TOTAL REVENUES AND OTHER FINANCING SOURCES (Sum of lines 132 and 134)	1,396,360	959,520	457,888	145,735	137,304	0	3,096,807	1,918,328		5,015,135	136		
137												137		
138												138		
139												139		
140												140		
141												141		
142												142		
143												143		
144												144		
145												145		
146												146		
147												147		
148												148		
149												149		
150												150		
151												151		
152												152		
153												153		
154												154		
155												155		
156												156		
157												157		
158												158		
159												159		

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2016						CITY OF REINBECK						<input checked="" type="checkbox"/> GAAP	<input type="checkbox"/> NON-GAAP = CASH BASIS
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.		
		(a)	(b)	(c)	(d)	(e)	(f)		(h)					
1	Section A — PUBLIC SAFETY											1		
2	Police department/Crime prevention — Current operation	70,869	27,088					97,957		E62	97,957	2		
3	Purchase of land and equipment							0		G62	0	3		
4	Construction							0		F62	0	4		
5	Jail — Current operation							0		E04	0	5		
6	Purchase of land and equipment							0		G04	0	6		
7	Construction							0		F04	0	7		
8	Emergency management — Current operation							0		E89	0	8		
9	Purchase of land and equipment							0		G89	0	9		
10	Flood control — Current operation							0		E59	0	10		
11	Purchase of land and equipment							0		G59	0	11		
12	Construction							0		F59	0	12		
13	Fire department — Current operation	55,623	2,960					58,583		E24	58,583	13		
14	Purchase of land and equipment							0		G24	0	14		
15	Construction							0		F24	0	15		
16	Ambulance — Current operation	10,048						10,048		E32	10,048	16		
17	Purchase of land and equipment							0		G32	0	17		
18	Building inspections — Current operation							0		E66	0	18		
19	Purchase of land and equipment							0		G66	0	19		
20	Construction							0		F66	0	20		
21	Miscellaneous protective services — Current operation							0		E66	0	21		
22	Purchase of land and equipment							0		G66	0	22		
23	Construction							0		F66	0	23		
24	Animal control — Current operation							0		E32	0	24		
25	Purchase of land and equipment							0		G32	0	25		
26	Construction							0		F32	0	26		
27	Other public safety — Current operation							0		E89	0	27		
28	Purchase of land and equipment							0		G89	0	28		
29								0			0	29		
30								0			0	30		
31								0			0	31		
32								0			0	32		
33								0			0	33		
34								0			0	34		
35								0			0	35		
36								0			0	36		
37								0			0	37		
38								0			0	38		
39								0			0	39		
40	TOTAL PUBLIC SAFETY	136,540	30,048		0	0	0	166,588			166,588	40		

Part II		EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2016 -- Continued					CITY OF REINBECK		<input checked="" type="checkbox"/> GAAP		<input type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)			
41	Section B — PUBLIC WORKS											41
42	Roads, bridges, sidewalks — Current operation	12,705	132,148					144,853		E44	144,853	42
43	Purchase of land and equipment							0		G44	0	43
44	Construction							0		F44	0	44
45	Parking meter and off-street — Current operation							0		E60	0	45
46	Purchase of land and equipment							0		G60	0	46
47	Construction							0		F60	0	47
48	Street lighting — Current operation		33,881					33,881		E44	33,881	48
49	Traffic control safety — Current operation							0		E44	0	49
50	Purchase of land and equipment							0		G44	0	50
51	Construction							0		F44	0	51
52	Snow removal — Current operation	657	15,418					16,075		E44	16,075	52
53	Purchase of land and equipment							0		G44	0	53
54	Highway engineering — Current operation							0		E44	0	54
55	Purchase of land and equipment							0		G44	0	55
56	Construction							0		F44	0	56
57	Street cleaning — Current operation	433	3,091					3,524		E81	3,524	57
58	Purchase of land and equipment							0		G81	0	58
59	Airport (if not an enterprise) — Current operation							0		E01	0	59
60	Purchase of land and equipment							0		G01	0	60
61	Construction							0		F01	0	61
62	Garbage (if not an enterprise) — Current operation							0		E81	0	62
63	Purchase of land and equipment							0		G81	0	63
64	Construction							0		F81	0	64
65	Other public works — Current operation							0		E89	0	65
66	Purchase of land and equipment							0		G89	0	66
67	Construction							0		F89	0	67
68								0			0	68
69								0			0	69
70								0			0	70
71								0			0	71
72								0			0	72
73								0			0	73
74								0			0	74
75								0			0	75
76								0			0	76
77								0			0	77
78								0			0	78
79								0			0	79
80	TOTAL PUBLIC WORKS	13,795	184,538		0	0	0	198,333			198,333	80

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2016 -- Continued						CITY OF REINBECK		<input checked="" type="checkbox"/> GAAP	<input type="checkbox"/> NON-GAAP = CASH BASIS		
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)		(h)			
81	Section C — HEALTH AND SOCIAL SERVICES											81
82	Welfare assistance — Current operation							0		E79	0	82
83	Purchase of land and equipment							0		G79	0	83
84	City hospital — Current operation							0		E36	0	84
85	Purchase of land and equipment							0		G36	0	85
86	Construction							0		F36	0	86
87	Payments to private hospitals — Current operation							0		E36	0	87
88	Health regulation and inspections — Current operation							0		E32	0	88
89	Purchase of land and equipment							0		G32	0	89
90	Construction							0		F32	0	90
91	Water, air, and mosquito control — Current operation	5,815						5,815		E32	5,815	91
92	Purchase of land and equipment							0		G32	0	92
93	Construction							0		F32	0	93
94	Community mental health — Current operation							0		E32	0	94
95	Purchase of land and equipment							0		G32	0	95
96	Construction							0		F32	0	96
97	Other health and social services — Current operation							0		E79	0	97
98	Purchase of land and equipment							0		G79	0	98
99	Construction							0		F79	0	99
100								0			0	100
101								0			0	101
102								0			0	102
103	TOTAL HEALTH AND SOCIAL SERVICES	5,815	0		0	0	0	5,815			5,815	103
104												104
105												105
106												106
107												107
108												108
109												109
110												110
111												111
112												112
113												113
114												114
115												115
116												116
117												117
118												118
119												119
120												120

Part II		EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2016 -- Continued					CITY OF REINBECK		<input checked="" type="checkbox"/> GAAP		<input type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)			
121	Section D — CULTURE AND RECREATION											121
122	Library services — Current operation	91,688	23,359					115,047		E52	115,047	122
123	Purchase of land and equipment							0		G52	0	123
124	Construction							0		F52	0	124
125	Museum, band, theater — Current operation							0		E61	0	125
126	Purchase of land and equipment							0		G61	0	126
127	Parks — Current operation	51,806	15,005					66,811		E61	66,811	127
128	Purchase of land and equipment							0		G61	0	128
129	Construction							0		F61	0	129
130	Recreation — Current operation	88,848	6,572					95,420		E61	95,420	130
131	Purchase of land and equipment							0		G61	0	131
132	Construction							0		F61	0	132
133	Cemetery — Current operation	44,009	5,362					49,371		E03	49,371	133
134	Purchase of land and equipment							0		G03	0	134
135	Community center, zoo, marina, and auditorium	27,254	2,528					29,782		E61	29,782	135
136	Other culture and recreation	5,000	21					5,021		E61	5,021	136
137	Purchase of land and equipment							0		G61	0	137
138	Construction							0		F61	0	138
139	TOTAL CULTURE AND RECREATION	308,605	52,847		0	0	0	361,452			361,452	139
140	Section E — COMMUNITY AND ECONOMIC DEVELOPMENT											140
141	Community beautification — Current operation							0		E89	0	141
142	Purchase of land and equipment							0		G89	0	142
143	Economic development — Current operation	39,277	3,307					42,584		E89	42,584	143
144	Purchase of land and equipment							0		G89	0	144
145	Housing and urban renewal — Current operation	3,053						3,053		E50	3,053	145
146	Purchase of land and equipment							0		G50	0	146
147	Construction							0		F50	0	147
148	Planning and zoning — Current operation							0		E29	0	148
149	Purchase of land and equipment							0		G29	0	149
150	Other community and economic development — Current operation	810						810		E89	810	150
151	Purchase of land and equipment							0		G89	0	151
152	Construction							0		F89	0	152
153	TIF Rebates							0		E89	0	153
154	TOTAL COMMUNITY AND ECONOMIC DEVELOPMENT	43,140	3,307	0	0	0	0	46,447			46,447	154
155	TIF Rebates are expended out of the TIF Special Revenue Fund within the Community and Economic Development program's activity "Other"											155
156												156
157												157
158												158

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2016 -- Continued						CITY OF REINBECK		<input checked="" type="checkbox"/> GAAP	<input type="checkbox"/> NON-GAAP = CASH BASIS		
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)			
159	Section F — GENERAL GOVERNMENT											159
160	Mayor, council and city manager — Current operation	13,414	3,785					17,199		E29	17,199	160
161	Purchase of land and equipment							0		G29	0	161
162	Clerk, Treasurer, financial administration — Current operation	37,728	16,965					54,693		E23	54,693	162
163	Purchase of land and equipment							0		G23	0	163
164	Elections — Current operation	885						885		E89	885	164
165	Purchase of land and equipment							0		G89	0	165
166	Legal services and city attorney — Current operation							0		E25	0	166
167	Purchase of land and equipment							0		G25	0	167
168	City hall and general buildings — Current operation	48,843	3,509					52,352		E31	52,352	168
169	Purchase of land and equipment							0		G31	0	169
170	Construction							0		F31	0	170
171	Tort liability — Current operation							0		E89	0	171
172	Other general government — Current operation							0		E89	0	172
173	Purchase of land and equipment							0		G89	0	173
174								0			0	174
175								0			0	175
176	TOTAL GENERAL GOVERNMENT	100,870	24,259	0	0	0	0	125,129			125,129	176
177	Section G — DEBT SERVICE							0			0	177
178	Fire Truck Bond				15,000			15,000			15,000	178
179	Parkview Bond				33,100			33,100			33,100	179
180	Southridge Bond				83,950			83,950			83,950	180
181								0			0	181
182	TOTAL DEBT SERVICE	0	0	0	132,050	0	0	132,050			132,050	182
183	Section H — REGULAR CAPITAL PROJECTS — Specify										0	183
184	Street Project					20,630		20,630			20,630	184
185	Library Project					30,961		30,961			30,961	185
186	Park Project					18,770		18,770			18,770	186
187	Subtotal Regular Capital Projects	0	0			70,361	0	70,361			70,361	187
188	— TIF CAPITAL PROJECTS — Specify										0	188
189								0			0	189
190								0			0	190
191								0			0	191
192	Subtotal TIF Capital Projects	0	0	0	0	0	0	0			0	192
193	TOTAL CAPITAL PROJECTS	0	0	0	0	70,361	0	70,361			70,361	193
194	TOTAL GOVERNMENTAL ACTIVITIES EXPENDITURES	608,765	294,999	0	132,050	70,361	0	1,106,175			1,106,175	194
195	(Sum of lines 40, 80, 103, 139, 154, 176, 182, 193)											195
196												196

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2016 -- Continued						CITY OF REINBECK						<input checked="" type="checkbox"/> GAAP		<input type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF Special revenue	Debt service	Capital projects	Permanent Fund	Total current governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of col. (h)) (i)	Line No.				
		(a)	(b)	(c)	(d)	(e)	(f)		(h)							
197	Section I — BUSINESS TYPE ACTIVITIES											197				
198	Water — Current operation							190,398	E91		190,398	198				
199	Purchase of land and equipment								G91		0	199				
200	Construction								F91		0	200				
201	Sewer and sewage disposal — Current operation							409,247	E80		409,247	201				
202	Purchase of land and equipment								G80		0	202				
203	Construction								F80		0	203				
204	Electric — Current operation								E92		0	204				
205	Purchase of land and equipment								G92		0	205				
206	Construction								F92		0	206				
207	Gas Utility — Current operation								E93		0	207				
208	Purchase of land and equipment								G93		0	208				
209	Construction								F93		0	209				
210	Parking — Current operation								E60		0	210				
211	Purchase of land and equipment								G60		0	211				
212	Construction								F60		0	212				
213	Airport — Current operation								E01		0	213				
214	Purchase of land and equipment								G01		0	214				
215	Construction								F01		0	215				
216	Landfill/Garbage — Current operation							99,852	E81		99,852	216				
217	Purchase of land and equipment								G81		0	217				
218	Construction								F81		0	218				
219	Hospital — Current operation								E36		0	219				
220	Purchase of land and equipment								G36		0	220				
221	Construction								F36		0	221				
222	Transit — Current operation								E94		0	222				
223	Purchase of land and equipment								G94		0	223				
224	Construction								F94		0	224				
225	Cable TV, telephone, Internet — Current operation							693,983	E03		693,983	225				
226	Purchase of land and equipment								G03		0	226				
227	Housing authority — Current operation								E50		0	227				
228	Purchase of land and equipment								G50		0	228				
229	Construction								F50		0	229				
230	Storm water — Current operation							39,034	E80		39,034	230				
231	Purchase of land and equipment								G80		0	231				
232	Construction								F80		0	232				
233												233				
234												234				
235												235				
236												236				

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2016 -- Continued						CITY OF REINBECK		<input checked="" type="checkbox"/> GAAP	<input type="checkbox"/> NON-GAAP = CASH BASIS		
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)		(i)	
237	Section I — BUSINESS TYPE ACTIVITIES — Cont.											237
238	Other business type — Current operation								8,105	E89	8,105	238
239	Purchase of land and equipment									G89	0	239
240	Construction									F89	0	240
241												241
242	Enterprise Debt Service										0	242
243	Enterprise Capital Projects										0	243
244	Enterprise TIF Capital Projects										0	244
245	Internal service funds — Specify											245
246											0	246
247											0	247
248											0	248
249											0	249
250											0	250
251	TOTAL BUSINESS TYPE ACTIVITIES								1,440,619		1,440,619	251
252												252
253	TOTAL EXPENDITURES (Sum of lines 194 and 251)	608,765	294,999	0	132,050	70,361	0	1,106,175	1,440,619		2,546,794	253
254	Section J — OTHER FINANCING USES INCLUDING TRANSFERS OUT									NE		254
255	Regular transfers out	11,000	156,895					167,895	205,839		373,734	255
256	Internal TIF loans/repayments and transfers out			241,050				241,050			241,050	256
257								0			0	257
258	TOTAL OTHER FINANCING USES	11,000	156,895	241,050	0	0	0	408,945	205,839		614,784	258
259	TOTAL EXPENDITURES AND OTHER FINANCING USES (Sum of lines 253 and 258)	619,765	451,894	241,050	132,050	70,361	0	1,515,120	1,646,458		3,161,578	259
260												260
261	Ending fund balance June 30, 2016:											261
262	Governmental:											262
263	Nonspendable							0			0	263
264	Restricted		407,932	216,838	13,685	62,274		700,729			700,729	264
265	Committed							0			0	265
266	Assigned	1,947	99,694			4,669		106,310			106,310	266
267	Unassigned	774,648						774,648			774,648	267
268	Total Governmental	776,595	507,626	216,838	13,685	66,943	0	1,581,687			1,581,687	268
269	Proprietary								271,870		271,870	269
270	Total ending fund balance June 30, 2016	776,595	507,626	216,838	13,685	66,943	0	1,581,687	271,870		1,853,557	270
271	TOTAL REQUIREMENTS (Sum of lines 259 and 270)	1,396,360	959,520	457,888	145,735	137,304	0	3,096,807	1,918,328		5,015,135	271
272												272

Cell: B36

Comment: Report amounts legally required to be maintained intact such as permanent funds and amounts not in a spendable form such as inventories and prepaids.

Cell: B37

Comment:

Report balances which are restricted by law, grantors or enabling legislation. Examples include road use tax, special levies (insurance, employee benefits, debt service, etc.), local option sales tax, TIF, unspent debt proceeds.

Cell: B38

Comment: Amounts that can only be used for specific purposes established by formal action of the City Council taken prior to the end of the fiscal year (the amount may be determined in the subsequent period).

Examples: Through formal action the Council commits a portion of the General Fund for a future project, the amount would be reported as committed in the General Fund.

Likewise, if the City transferred the committed funds to the Capital Project Fund, the amount would be reported as committed in the Capital Project Fund.

Cell: B39

Comment: Amounts which are constrained by the City's intent to be used for specific purposes which are neither restricted or committed. Intent should be expressed by the City Council or an individual or committee the City Council has delegated the authority to. Assigned funds should NOT be reported if they result in a deficit in the unassigned balance.

Cell: B40

Comment: Remaining or residual classification for the General Fund.

Deficit balances in funds other than the General Fund should be reported as unassigned.

Part III INTERGOVERNMENTAL EXPENDITURES CITY OF REINBECK Please report below expenditures made to the State or to other local governments on a reimbursement or cost sharing basis. Include these expenditures in part II. <i>Enter amount, omit cents.</i>									
Purpose		Amount paid to other local governments				Purpose		Amount paid to State	
Correction.....		M05 \$				Highways.....		L44 \$	
Health.....		M32				All other.....		L89 \$	
Highways.....		M44							
Transit subsidies.....		M94							
Libraries.....		M52							
Police protection.....		M62 97,957							
Sewerage.....		M80							
Sanitation.....		M81							
All other.....		M89 \$							

Part IV SALARIES AND WAGES Report here the total salaries and wages paid to all employees of your government before deductions of social security, retirement, etc. Include also salaries and wages paid to employees of any utility owned and operated by your government, as well as salaries and wages of municipal employees charged to construction projects.									
						Amount - Omit cents			
Total salaries and wages paid.....						Z00 \$	382,572		

Part V DEBT OUTSTANDING, ISSUED, AND RETIRED									
A. Long-term debt		Debt during the fiscal year		Debt Outstanding JUNE 30, 2016				Interest paid this year	
Purpose	Debt outstanding JULY 1, 2015 (a)	Issued	Retired	General obligation (d)	TIF revenue (e)	Revenue (f)	Other (g)		
		(b)	(c)						
1. Water utility	19U \$ 184,000	29U \$	39U \$ 14,000	49U \$	49U \$	49U \$ 170,000	49U \$	I91 \$ 3,220	
2. Sewer utility	19U 1,703,000	29U	39U 149,000	49U	49U	49U 1,554,000	49U	I89 29,803	
3. Electric utility	19U	29U	39U	49U	49U	49U		I92	
4. Gas utility	19U	29U	39U	49U	49U	49U		I93	
5. Transit-bus	19U	29U	39U	49U	49U	49U		I94	
6. Industrial Revenue	19T	24T	34T		44T	44T		I89	
7. Mortgage revenue	19T	24T	34T		44T	44T		I89	
8. TIF revenue	19U	29U	39U	49U	49U	49U	49U	I89	
9. Telecom	19U 95,000	29U	39U 30,000	49U	49U	49U 65,000	49U	I89 2,850	
10. Telecom	19U 245,000	29U 9,000	39U 5,000	49U 249,000	49U	49U	49U	I89 3,820	
11. Housing Development	19U 620,000	29U	39U 70,000	49U	49U 550,000	49U	49U	I89 13,950	
12. Care Facility	19U 360,000	29U	39U 25,000	49U	49U 335,000	49U	49U	I89 8,100	
13. Fire Truck	19U 45,000	29U	39U 15,000	49U 30,000	49U	49U	49U	I89	
14.	19U	29U	39U	49U	49U	49U	49U	I89	
Total long-term debt	3,252,000	9,000	308,000	279,000	885,000	1,789,000	0	61,743	

B. Short-term debt		Amount - Omit cents	
Outstanding as of JULY 1, 2015		61V \$	
Outstanding as of JUNE 30, 2016		64V \$	

Part VI DEBT LIMITATION FOR GENERAL OBLIGATION BONDS Assessed Valuations by Levy Authority and County, AY2014/FY2016 Actual valuation -- January 1, 2014				Amount - Omit cents	
\$		93,429,303		x .05 = \$ 4,671,465	

Part VII CASH AND INVESTMENT ASSETS AS OF JUNE 30, 2016					
Type of asset	Amount - Omit cents				
	Bond and interest funds (a)	Bond construction funds (b)	Pension/retirement funds (c)	all other funds (d)	Total (e)
Cash and investments - Include cash on hand, CD's, time, checking and savings deposits, Federal securities, Federal agency securities, State and local government securities, and all other securities. Exclude <i>value of real property.</i>	W01	W31	W61		
	\$	\$			
			1,853,557 1,853,557		
REMARKS					V98